IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

WEDNESDAY, THE 25TH JULY 2007 / 3RD SRAVANA 1929

WP(C).No. 6804 of 2005(I)

PETITIONER:

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1. M/S. PODUVAL SONS, M.G.ROAD
   COCHIN 682 035, REPRESENTED BY ITS MANAGING
   PARTNER MR.K.RANJIT.

2. M/S. PODUVAL INDUSTRIES
   M.G.ROAD, COCHIN 682 035, REPRESENTED BY
   ITS PROPRIETOR MR.K.RANJIT.

BY ADV. SRI.PREMJIT NAGENDRAN
SMT.K.B.SUBHAGAMANI

RESPONDENTS:

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1. THE UNION OF INDIA, REPRESENTED
   BY THE SECRETARY, MINISTRY OF FINANCE,
   (DEPARTMENT OF REVENUE) NORTH BLOCK,
   NEW DELHI 110 001

2. THE COMMISSIONER OF CENTRAL EXCISE
   CENTRAL REVENUE BUILDINGS, I.S.PRESS ROAD,
   ERNAKULAM, COCHIN 682 035.

BY ADV. SRI.JOHN VARGHESE, ASSISTANT SG
SRI. P. PARAMESWARAN NAIR, ASG

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 25/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: TRUE COPY OF THE RELEVANT EXTRACT OF THE BUDGET SPEECH OF THE HON'BLE FINANCE MINSTER FOR THE YEAR 2004-05 DATED NIL.

EXT.P2: TRUE COPY OF THE RELEVANT EXTRACTS OF THE FINANCE ACT 1994 DATED NIL.

EXT.P3: TRUE COPY OF THE RELEVANT EXTRACTS OF SERVICE TAX RULES 1994 AS AMENDED UPTO SEPTEMBER 2004 DATED NIL.

EXT.P4: TRUE COPY OF THE CIRCULAR DATED 10.09.2004 ISSUED BY THE FINANCE MINSTRY CIRCULAR F. NO. B-2/8/2004-TRU DATED 10.09.2004.

EXT.P5: TRUE COPY OF THE NOTIFICATION DATED 03.12.2004 ISSUED BY THE CENTRAL GOVERNMENT PUBLISHED VIDE NOTIFICATION NO. 32/2004-ST.

EXT.P6: TRUE COPY OF THE NOTIFICATION DATED 03.12.2004 ISSUED BY THE CENTRAL GOVERNMENT PUBLISHED VIDE NOTIFICATION NO. 33/2004-ST.

EXT.P7: TRUE COPY OF THE NOTIFICATION DATED 03.12.2004 ISSUED BY THE CENTRAL GOVERNMENT PUBLISHED VIDE NOTIFICATION NO. 34/2004-ST.

EXT.P8: TRUE COPY OF THE NOTIFICATION DATED 03.12.2004 ISSUED BY THE CENTRAL GOVERNMENT PUBLISHED VIDE NOTIFICATION NO. 35/2004-ST.

EXT.P9: TRUE COPY OF THE ORDER IN W.P.(C) NO. 950/2005K DATED 11.01.2005 ISSUED BY THIS HONOURABLE HIGH COURT OF KERALA.

RESPONDENTS' EXHIBITS:

EXT.R1(a): TRUE COPY OF THE NOTIFICATION NO.36/2004 SERVICE TAX DATED 31.12.2004.

/True Copy/

P.A to Judge.

KURIAN JOSEPH , J

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W.P.(C) NO. 6804 OF 2005

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Dated this the 25th day of July, 2007.

JUDGMENT

Whether the petitioner is liable to pay service tax during the period from 01.01.2005 to 13.05.2005 is the question raised in this writ petition. The same is covered in favour of the petitioner by the decision of this Court in W.P.C. No. 4838/2005. For parity of reasons, the writ petition is allowed declaring that there is no liability for the petitioner to pay service tax in respect of the above period.

KURIAN JOSEPH, JUDGE.

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